

that name may sue and be sued, prosecute and defend; may have and use a common seal, and the same alter and renew at pleasure; may adopt and establish rules, regulations, and bylaws not repugnant to the Constitution and laws of the United States, for properly conducting the affairs of said corporation; may take, receive, purchase, and hold estate, real, personal, and mixed, not exceeding in value at any one time \$1,000,000, and may manage and dispose of the same, and apply the same, or the proceeds of the sales thereof, to the uses and purposes of said corporation, according to the rules and regulations which now are or may hereafter at any time be established."

Property holdings.

Approved, October 3, 1942.

[CHAPTER 580]

JOINT RESOLUTION

To remove certain limitations on the cost of construction of Army and Navy living quarters.

October 6, 1942

[S. J. Res. 129]

[Public Law 731]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That limitations heretofore or hereafter placed upon the cost of construction of quarters for commissioned officers, commissioned warrant or warrant officers, and enlisted men of the Army and Navy shall not be construed to prohibit or exclude additional expenditures for equipment and work outside of such quarters, including, but not limited to, providing for the furnishing of electricity, gas, water, sewage disposal, and for roads, walks, grading, and drainage.

Army and Navy.
Cost of construction
of living quarters.

Approved, October 6, 1942.

[CHAPTER 581]

AN ACT

To amend the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, to extend the relief and benefits provided therein to certain persons, to include certain additional proceedings and transactions therein, to provide further relief for persons in military service, to change certain insurance provisions thereof, and for other purposes.

October 6, 1942

[H. R. 7164]

[Public Law 732]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the Soldiers' and Sailors' Civil Relief Act Amendments of 1942.

Soldiers' and Sailors' Civil Relief Act Amendments of 1942.

SEC. 2. (a) Section 103 (1) of the Soldiers' and Sailors' Civil Relief Act of 1940 is amended by striking out the words "and others" and inserting in lieu thereof "accommodation makers, and others, whether primarily or secondarily".

54 Stat. 1179.
50 U. S. C., app.
§ 513.

(b) Section 103 (2) of such Act is amended by striking out the words "or other person" and inserting in lieu thereof "accommodation maker, or other person whether primarily or secondarily".

SEC. 3. Section 103 of such Act is amended by adding at the end thereof the following:

"(3) Whenever, by reason of the military service of a principal upon a criminal bail bond the sureties upon such bond are prevented from enforcing the attendance of their principal and performing their obligation the court shall not enforce the provisions of such bond during the military service of the principal thereon and may in accordance with principles of equity and justice either during or after such service discharge such sureties and exonerate the bail.

Criminal bail bond.
Nonenforcement
during military service
of principal.

"(4) Nothing contained in this Act shall prevent a waiver in writing of the benefits afforded by subsections (1) and (2) of this section by any surety, guarantor, endorser, accommodation maker, or other person

Waiver of benefits.

Validity.

whether primarily or secondarily liable upon the obligation or liability, except that after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 no such waiver shall be valid unless it is executed as an instrument separate from the obligation or liability in respect of which it applies, and no such waiver shall be valid after the beginning of the period of military service if executed by an individual who subsequent to the execution of such waiver becomes a person in military service, or if executed by a dependent of such individual, unless executed by such individual or dependent during the period specified in section 106."

SEC. 4. Article I of such Act is amended by adding at the end thereof the following:

"SEC. 104. Persons who serve with the forces of any nation with which the United States may be allied in the prosecution of any war in which the United States engages while this Act remains in force and who immediately prior to such service were citizens of the United States shall, except in those cases provided for in section 512, be entitled to the relief and benefits afforded by this Act if such service is similar to military service as defined in this Act, unless they are dishonorably discharged therefrom, or it appears that they do not intend to resume United States citizenship.

"SEC. 105. The Secretary of War and the Secretary of the Navy shall make provision, in such manner as each may deem appropriate for his respective Department, to insure the giving of notice of the benefits accorded by this Act to persons in and to persons entering military service. The Director of Selective Service shall cooperate with the Secretary of War and the Secretary of the Navy in carrying out the provisions of this section.

"SEC. 106. Any person who has been ordered to report for induction under the Selective Training and Service Act of 1940, as amended, shall be entitled to the relief and benefits accorded persons in military service under articles I, II, and III of this Act during the period beginning on the date of receipt of such order and ending on the date upon which such person reports for induction; and any member of the Enlisted Reserve Corps who is ordered to report for military service shall be entitled to such relief and benefits during the period beginning on the date of receipt of such order and ending on the date upon which he reports for such service.

"SEC. 107. Nothing contained in this Act shall prevent—

"(a) the modification, termination, or cancelation of any contract, lease, or bailment or any obligation secured by mortgage, trust deed, lien, or other security in the nature of a mortgage, or

"(b) the repossession, retention, foreclosure, sale, forfeiture, or taking possession of property which is security for any obligation or which has been purchased or received under a contract, lease, or bailment,

pursuant to a written agreement of the parties thereto (including the person in military service concerned, or the person to whom section 106 is applicable, whether or not such person is a party to the obligation), or their assignees, executed during or after the period of military service of the person concerned or during the period specified in section 106."

SEC. 5. Section 205 of such Act is amended to read as follows:

"SEC. 205. The period of military service shall not be included in computing any period now or hereafter to be limited by any law, regulation, or order for the bringing of any action or proceeding in any court, board, bureau, commission, department, or other agency of government by or against any person in military service or by

Infra.
54 Stat. 1179.
50 U. S. C., app.
§§ 510-513.
Ante, pp. 282, 769.
U. S. citizens serving with allied forces.

54 Stat. 1190.
50 U. S. C., app.
§ 572.
Post, p. 776.

Notice to persons in and entering service.

Selectees.
54 Stat. 885.
50 U. S. C., app.
§§ 301-318; Supp. I,
§§ 302-315.
Ante, pp. 369, 386,
724; *post*, p. 1018.
54 Stat. 1179.
50 U. S. C., app.
§§ 510-533.
Ante, p. 282; *post*, pp.
771, 964; *infra*.
Enlisted Reserve Corps.

Written agreements executed during or after military service.

54 Stat. 1181.
50 U. S. C., app.
§ 525.
Time limits for bringing actions.
Military service period not included.
Post, p. 964.

or against his heirs, executors, administrators, or assigns, whether such cause of action or the right or privilege to institute such action or proceeding shall have accrued prior to or during the period of such service, nor shall any part of such period which occurs after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 be included in computing any period now or hereafter provided by any law for the redemption of real property sold or forfeited to enforce any obligation, tax, or assessment."

SEC. 6. Article II of such Act is amended by adding at the end thereof the following:

"SEC. 206. No obligation or liability bearing interest at a rate in excess of 6 per centum per annum incurred by a person in military service prior to his entry into such service shall, during any part of the period of military service which occurs after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942, bear interest at a rate in excess of 6 per centum per annum unless, in the opinion of the court, upon application thereto by the obligee, the ability of such person in military service to pay interest upon such obligation or liability at a rate in excess of 6 per centum per annum is not materially affected by reason of such service, in which case the court may make such order as in its opinion may be just. As used in this section the term 'interest' includes service charges, renewal charges, fees, or any other charges (except bona fide insurance) in respect of such obligation or liability."

SEC. 7. The title to article III of such Act is amended to read as follows: "RENT, INSTALLMENT CONTRACTS, MORTGAGES, LIENS, ASSIGNMENTS, LEASES".

SEC. 8. (a) Section 300 (2) of such Act is amended by adding the following sentence: "Where such stay is granted or other order is made by the court, the owner of the premises shall be entitled, upon application therefor, to relief in respect of such premises similar to that granted persons in military service in sections 301, 302, and 500 of this Act to such extent and for such period as may appear to the court to be just."

(b) Section 300 (3) of such Act is amended by inserting after the word "hereof" a comma and "or attempts so to do,".

SEC. 9. (a) Section 301 (1) of such Act is amended to read as follows:

"SEC. 301. (1) No person who has received, or whose assignor has received, under a contract for the purchase of real or personal property, or of lease or bailment with a view to purchase of such property, a deposit or installment of the purchase price, or a deposit or installment under the contract, lease, or bailment, from a person or from the assignor of a person who, after the date of payment of such deposit or installment, has entered military service, shall exercise any right or option under such contract to rescind or terminate the contract or resume possession of the property for nonpayment of any installment thereunder due or for any other breach of the terms thereof occurring prior to or during the period of such military service, except by action in a court of competent jurisdiction."

(b) Section 302 (1) of such Act is amended by striking out the words "originating prior to the date of approval of this Act and", and by inserting after the word "him" the words "which obligations originated prior to such person's period of military service".

(c) Sections 301 (3) and 302 (2) of such Act are each amended by striking out the words "except as provided in section 303,".

(d) Section 301 (2) of such Act is amended by striking out the word "hereof" and inserting in lieu thereof the words "of this section or in section 107, or attempts so to do,".

54 Stat. 1180,
50 U. S. C., app.
§§ 520-525.
Ante, p. 770.
Interest rate on obligations.

"Interest."

54 Stat. 1181,
50 U. S. C., app.
§§ 530-533.

54 Stat. 1181,
50 U. S. C., app.
§ 530 (2).
Stay of eviction;
relief of owner.

54 Stat. 1182, 1186.
50 U. S. C., app.
§§ 531, 532, 560.
Post, p. 776.

54 Stat. 1182,
50 U. S. C., app.
§ 530 (3).
54 Stat. 1182,
50 U. S. C., app.
§ 531 (1).
Installment contracts for purchase of property.

54 Stat. 1182,
50 U. S. C., app.
§ 532 (1).

54 Stat. 1182,
50 U. S. C., app.
§§ 531 (3), 532 (2).
54 Stat. 1182,
50 U. S. C., app.
§ 531 (2).

Ante, p. 770.

54 Stat. 1183.
50 U. S. C., app.
§ 532 (3).
Sales, foreclosures,
and seizures.

Ante, p. 770.

Penalty.

54 Stat. 1183.
50 U. S. C., app.
§ 533.
54 Stat. 1181.
50 U. S. C., app.
§§ 530-533.
Appraisal of personal property on stay of proceedings.

Payments.

Leases executed prior to military service.

Termination of lease.

Application by lessor for relief.

Penalty for seizure, etc., of personal property.

SEC. 10. Section 302 (3) of such Act is amended to read as follows:
“(3) No sale, foreclosure, or seizure of property for nonpayment of any sum due under any such obligation, or for any other breach of the terms thereof, whether under a power of sale, under a judgment entered upon warrant of attorney to confess judgment contained therein, or otherwise, shall be valid if made after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 and during the period of military service or within three months thereafter, except pursuant to an agreement as provided in section 107, unless upon an order previously granted by the court and a return thereto made and approved by the court.

“(4) Any person who shall knowingly cause to be made any sale, foreclosure, or seizure of property, defined as invalid by subsection (3) hereof, or attempts so to do, shall be guilty of a misdemeanor and shall be punished by imprisonment not to exceed one year or by fine not to exceed \$1,000, or both.”

SEC. 11. Section 303 of such Act is repealed.

SEC. 12. Article III of such Act is amended by adding at the end thereof the following:

“SEC. 303. Where a proceeding to foreclose a mortgage upon or to resume possession of personal property, or to rescind or terminate a contract for the purchase thereof, has been stayed as provided in this Act, the court may, unless in its opinion an undue hardship would result to the dependents of the person in military service, appoint three disinterested parties to appraise the property and, based upon the report of the appraisers, order such sum, if any, as may be just, paid to the person in military service or his dependent, as the case may be, as a condition of foreclosing the mortgage, resuming possession of the property, or rescinding or terminating the contract.

“SEC. 304. (1) The provisions of this section shall apply to any lease covering premises occupied for dwelling, professional, business, agricultural, or similar purposes in any case in which (a) such lease was executed by or on the behalf of a person who, after the execution of such lease, entered military service, and (b) the premises so leased have been occupied for such purposes, or for a combination of such purposes, by such person or by him and his dependents.

“(2) Any such lease may be terminated by notice in writing delivered to the lessor (or his grantee) or to the lessor's (or his grantee's) agent by the lessee at any time following the date of the beginning of his period of military service. Delivery of such notice may be accomplished by placing it in an envelope properly stamped and duly addressed to the lessor (or his grantee) or to the lessor's (or his grantee's) agent and depositing the notice in the United States mails. Termination of any such lease providing for monthly payment of rent shall not be effective until thirty days after the first date on which the next rental payment is due and payable subsequent to the date when such notice is delivered or mailed. In the case of all other leases, termination shall be effected on the last day of the month following the month in which such notice is delivered or mailed and in such case any unpaid rental for a period preceding termination shall be proratably computed and any rental paid in advance for a period succeeding termination shall be refunded by the lessor (or his assignee). Upon application by the lessor to the appropriate court prior to the termination period provided for in the notice, any relief granted in this subsection shall be subject to such modifications or restrictions as in the opinion of the court justice and equity may in the circumstances require.

“(3) Any person who shall knowingly seize, hold, or detain the personal effects, clothing, furniture, or other property of any person

who has lawfully terminated a lease covered by this section, or in any manner interfere with the removal of such property from the premises covered by such lease, for the purpose of subjecting or attempting to subject any of such property to a claim for rent accruing subsequent to the date of termination of such lease, or attempts so to do, shall be guilty of a misdemeanor and shall be punished by imprisonment not to exceed one year or by fine not to exceed \$1,000, or both.

"SEC. 305. (1) Where any life insurance policy on the life of a person in military service has been assigned prior to such person's period of military service to secure the payment of any obligation of such person, no assignee of such policy (except the insurer in connection with a policy loan) shall, during the period of military service of the insured or within one year thereafter, except upon the consent in writing of the insured made during such period or when the premiums thereon are due and unpaid or upon the death of the insured, exercise any right or option by virtue of such assignment unless upon leave of court granted upon an application made therefor by such assignee. The court may thereupon refuse to grant such leave unless in the opinion of the court the ability of the obligor to comply with the terms of the obligation is not materially affected by reason of his military service. For the purpose of this subsection premiums which are guaranteed under the provisions of article IV of this Act shall not be deemed to be due and unpaid.

Protection of life insurance policy assigned as security.

Infra.

"(2) No person shall exercise any right to foreclose or enforce any lien for storage of household goods, furniture, or personal effects of a person in military service during such person's period of military service and for three months thereafter except upon an order previously granted by a court upon application therefor and a return thereto made and approved by the court. In such proceeding the court may, after hearing, in its discretion, on its own motion, and shall, on application to it by such person in military service or some person on his behalf, unless in the opinion of the court the ability of the defendant to pay the storage charges due is not materially affected by reason of his military service—

Storage liens.
Protection from unauthorized foreclosure.

"(a) stay the proceedings as provided in this Act; or

"(b) make such other disposition of the case as may be equitable to conserve the interest of all parties.

The enactment of the provisions of this subsection shall not be construed in any way as affecting or as limiting the scope of section 302 of this Act.

"(3) Any person who shall knowingly take any action contrary to the provisions of this section, or attempts so to do, shall be guilty of a misdemeanor and shall be punished by imprisonment not to exceed one year or by fine not to exceed \$1,000, or both.

54 Stat. 1182.
50 U. S. C., app.
§ 532.
Ante, pp. 771, 772.
Penalty.

"SEC. 306. Dependents of a person in military service shall be entitled to the benefits accorded to persons in military service under the provisions of this article upon application to a court therefor, unless in the opinion of the court the ability of such dependents to comply with the terms of the obligation, contract, lease, or bailment has not been materially impaired by reason of the military service of the person upon whom the applicants are dependent."

Benefits to dependents.

SEC. 13. Article IV of such Act is amended to read as follows:

54 Stat. 1183.
50 U. S. C., app.
§§ 540-554.

"ARTICLE IV—INSURANCE

"SEC. 400. As used in this article—

"(a) The term 'policy' shall include any contract of life insurance or policy on a life, endowment, or term plan, including any benefit in the nature of life insurance arising out of membership in any frater-

"Policy."

54 Stat. 1179.
50 U. S. C., app.
§ 511.

38 Stat. 711; 43 Stat.
607; 54 Stat. 1008.
38 U. S. C. §§ 287,
357, 502, 575; chs. 10,
13; Supp. I, ch. 13.
Ante, pp. 88, 283,
657; *post*, p. 796.
"Premium."

"Insured."
54 Stat. 1179.
50 U. S. C., app.
§ 511.
Ante, p. 282.

"Insurer."

Persons entitled to
benefits.

Notice to military
and naval authorities.

Maximum amount
of insurance.

Forms of applica-
tion.

nal or beneficial association, which does not provide for the payment of any sum less than the face value thereof or for the payment of an additional amount as premiums if the insured engages in the military service of the United States as defined in section 101 of article I of this Act or which does not contain any limitation or restriction upon coverage relating to engagement in or pursuit of certain types of activities which a person might be required to engage in by virtue of his being in such military service, and (1) which is in force on a premium-paying basis at the time of application for benefits hereunder, and (2) which was made and a premium paid thereon before the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 or not less than thirty days before the date the insured entered into the military service. The provisions of this Act shall not be applicable to policies or contracts of life insurance issued under the War Risk Insurance Act, as amended, the World War Veterans Act, as amended, or the National Service Life Insurance Act of 1940, as amended.

"(b) The term 'premium' shall include the amount specified in the policy as the stipend to be paid by the insured at regular intervals during the period therein stated.

"(c) The term 'insured' shall include any person in the military service of the United States as defined in section 101, article I, of this Act, whose life is insured under and who is the owner and holder of and has an interest in a policy as above defined.

"(d) The term 'insurer' shall include any firm, corporation, partnership, or association chartered or authorized to engage in the insurance business and to issue a policy as above defined by the laws of a State of the United States or the United States.

"SEC. 401. The benefits and privileges of this article shall apply to any insured, when such insured, or a person designated by him, or, in case the insured is outside the continental United States (excluding Alaska and the Panama Canal Zone), a beneficiary, shall make written application for protection under this article, unless the Administrator of Veterans' Affairs in passing upon such application as provided in this article shall find that the policy is not entitled to protection hereunder. The Veterans' Administration shall give notice to the military and naval authorities of the provisions of this article, and shall include in such notice an explanation of such provisions for the information of those desiring to make application for the benefits thereof. The original of such application shall be sent by the insured to the insurer, and a copy thereof to the Veterans' Administration. The total amount of insurance on the life of one insured under policies protected by the provisions of this article shall not exceed \$10,000. If an insured makes application for protection of policies on his life totaling insurance in excess of \$10,000, the Administrator is authorized to have the amount of insurance divided into two or more policies so that the protection of this article may be extended to include policies for a total amount of insurance not to exceed \$10,000, and a policy which affords the best security to the Government shall be given preference.

"SEC. 402. Any writing signed by the insured and identifying the policy and the insurer, and agreeing that his rights under the policy are subject to and modified by the provisions of this article, shall be sufficient as an application for the benefits of this article, but the Veterans' Administration may require the insured and insurer to execute such other forms as may be deemed advisable. Upon receipt of the application of the insured the insurer shall furnish such report to the Veterans' Administration concerning the policy

as shall be prescribed by regulations. The insured who has made application for protection under this article and the insurer shall be deemed to have agreed to such modification of the policy as may be required to give this article full force and effect with respect to such policy.

"SEC. 403. The Administrator of Veterans' Affairs shall find whether the policy is entitled to protection under this article and shall notify the insured and the insurer of such finding. Any policy found by the Administrator of Veterans' Affairs to be entitled to protection under this article shall not, subsequent to date of application, and during the period of military service of the insured or during two years after the expiration of such service, lapse or otherwise terminate or be forfeited for the nonpayment of a premium becoming due and payable, or the nonpayment of any indebtedness or interest.

Protection of policies against lapse, etc.

"SEC. 404. No dividend or other monetary benefit under a policy shall be paid to an insured or used to purchase dividend additions while a policy is protected by the provisions of this article except with the consent and approval of the Veterans' Administration. If such consent is not procured, such dividends or benefits shall be added to the value of the policy to be used as a credit when final settlement is made with the insurer. No cash value, loan value, or withdrawal of dividend accumulation, or unearned premium, or other value of similar character shall be available to the insured while the policy is protected under this article except upon approval by the Veterans' Administration. The insured's right to change a beneficiary designation or select an optional settlement for a beneficiary shall not be affected by the provisions of this article.

Dividends or other monetary benefits.

Change of beneficiary, etc.

"SEC. 405. In the event of maturity of a policy as a death claim or otherwise before the expiration of the period of protection under the provisions of this article, the insurer in making settlement will deduct from the amount of insurance the premiums guaranteed under this article, together with interest thereon at the rate fixed in the policy for policy loans. If no rate of interest is specifically fixed in the policy, the rate shall be the rate fixed for policy loans in other policies issued by the insurer at the time the policy brought under the Act was issued. The amount deducted by reason of the protection afforded by this article shall be reported by the insurer to the Administrator of Veterans' Affairs.

Deductions upon maturity of policy.

Interest.

"SEC. 406. Payment of premiums and interest thereon at the rate specified in section 405 hereof becoming due on a policy while protected under the provisions of this article is guaranteed by the United States, and if the amount so guaranteed is not paid to the insurer prior to the expiration of the period of insurance protection under this article, the amount then due shall be treated by the insurer as a policy loan on such policy, but if at the expiration of said period the cash surrender value is less than the amount then due, the policy shall then cease and terminate and the United States shall pay the insurer the difference between such amount and the cash surrender value. The amount paid by the United States to an insurer on account of applications approved under the provisions of this article, as amended, shall become a debt due to the United States by the insured on whose account payment was made and, notwithstanding any other Act, such amount may be collected either by deduction from any amount due said insured by the United States or as otherwise authorized by law.

Guarantee of premiums and interest by U. S.

"SEC. 407. The Administrator of Veterans' Affairs is hereby authorized and directed to provide by regulations for such rules of procedure and forms as he may deem advisable in carrying out the

Authority of Administrator of Veterans' Affairs.

Report to Congress.

Force and effect of prior provisions.

Policies accepted under prior Act. Surrender of certificates, guarantee of unpaid premiums, etc.

Failure to surrender within 90 days.

54 Stat. 1186, 50 U. S. C., app. § 560 (1), (2).

Unpaid taxes on realty or personalty.

Restriction on sale to enforce collection.

54 Stat. 1186, 50 U. S. C., app. § 560 (5). 54 Stat. 1189, 50 U. S. C., app. § 569.

54 Stat. 1190, 50 U. S. C., app. § 572.

provisions of this article. The findings of fact and conclusions of law made by the Administrator of Veterans' Affairs in administering the provisions of this article shall be final, and shall not be subject to review by any other official or agency of the Government. The Administrator of Veterans' Affairs shall report annually to the Congress on the administration of this article.

"SEC. 408. (1) The provisions of this article in force immediately prior to the enactment of the Soldiers' and Sailors' Civil Relief Act amendments of 1942 (hereinafter in this section called 'such provisions') shall remain in full force and effect with respect to all valid applications for protection executed prior to the date of enactment of the Soldiers' and Sailors' Civil Relief Act amendments of 1942 and all policies to which such applications pertain shall continue to be entitled to the protection granted thereby.

"(2) Any insurer under a policy accepted under such provisions shall, subject to the approval of the Administrator of Veterans' Affairs and upon complete surrender by it to the United States, within ninety days after the date of enactment of the Soldiers' and Sailors' Civil Relief Act amendments of 1942, of all certificates issued in accordance with such provisions together with all right to payment thereunder, be entitled to the guarantee of unpaid premiums and interest thereon and the mode of settlement for such policies as provided by this article, as amended. The privileges and benefits granted by the foregoing sentence shall be in lieu of the method of settlement, and the requirement for accounts and reports prescribed by such provisions. In the event any such insurer fails to surrender within the said ninety days all such certificates and rights to payment, the accounts, reports, and settlements required to be made by such insurer under such provisions shall continue to be made as required and shall be governed by such provisions."

SEC. 14. (a) Section 500 (1) and (2) are amended to read as follows:

"SEC. 500. (1) The provisions of this section shall apply when any taxes or assessments, whether general or special (other than taxes on income), whether falling due prior to or during the period of military service, in respect of personal property, money, or credits, or real property owned and occupied for dwelling, professional, business, or agricultural purposes by a person in military service or his dependents at the commencement of his period of military service and still so occupied by his dependents or employees are not paid.

"(2) No sale of such property shall be made to enforce the collection of such tax or assessment, or any proceeding or action for such purpose commenced, except upon leave of court granted upon application made therefor by the collector of taxes or other officer whose duty it is to enforce the collection of taxes or assessments. The court thereupon, unless in its opinion the ability of the person in military service to pay such taxes or assessments is not materially affected by reason of such service, may stay such proceedings or such sale, as provided in this Act, for a period extending not more than six months after the termination of the period of military service of such person."

(b) Section 500 (5) of such Act is repealed.

SEC. 15. Section 509 of such Act is amended by striking out "section 500" and inserting in lieu thereof "sections 500, 513, and 514" and by striking out the word "section" at the end thereof and inserting in lieu thereof the word "sections".

SEC. 16. Section 512 of such Act is amended by striking out the words "this article" and inserting in lieu thereof "sections 501 to 511, inclusive".

SEC. 17. Article V of such Act is amended by adding at the end thereof the following:

"SEC. 514. For the purposes of taxation in respect of any person, or of his property, income, or gross income, by any State, Territory, possession, or political subdivision of any of the foregoing, or by the District of Columbia, such person shall not be deemed to have lost a residence or domicile in any State, Territory, possession, or political subdivision of any of the foregoing, or in the District of Columbia, solely by reason of being absent therefrom in compliance with military or naval orders, or to have acquired a residence or domicile in, or to have become resident in or a resident of, any other State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, while, and solely by reason of being, so absent. For the purposes of taxation in respect of the income or gross income of any such person by any State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, of which such person is not a resident or in which he is not domiciled, compensation for military or naval service shall not be deemed income for services performed within, or from sources within, such State, Territory, possession, political subdivision, or District. This section shall be effective as of September 8, 1939, except that it shall not require the crediting or refunding of any tax paid prior to the date of the enactment of the Soldiers' and Sailors' Civil Relief Act amendments of 1942."

SEC. 18. Such Act is amended by adding at the end thereof the following:

"ARTICLE VII—FURTHER RELIEF

"SEC. 700. (1) A person may, at any time during his period of military service or within six months thereafter, apply to a court for relief in respect of any obligation or liability incurred by such person prior to his period of military service or in respect of any tax or assessment whether falling due prior to or during his period of military service. The court, after appropriate notice and hearing, unless in its opinion the ability of the applicant to comply with the terms of such obligation or liability or to pay such tax or assessment has not been materially affected by reason of his military service, may grant the following relief:

"(a) In the case of an obligation payable under its terms in installments under a contract for the purchase of real estate, or secured by a mortgage or other instrument in the nature of a mortgage upon real estate, a stay of the enforcement of such obligation during the applicant's period of military service and, from the date of termination of such period of military service or from the date of application if made after such service, for a period equal to the period of the remaining life of the installment contract or other instrument plus a period of time equal to the period of military service of the applicant, or any part of such combined period, subject to payment of the balance of principal and accumulated interest due and unpaid at the date of termination of the period of military service or from the date of application, as the case may be, in equal installments during such combined period at such rate of interest on the unpaid balance as is prescribed in such contract, or other instrument evidencing the obligation, for installments paid when due, and subject to such other terms as may be just.

"(b) In the case of any other obligation, liability, tax, or assessment, a stay of the enforcement thereof during the applicant's period of military service and, from the date of termination of such period of military service or from the date of application if made after such service, for a period of time equal to the period of military service

54 Stat. 1186.
50 U. S. C., app.
§§ 560-573.

Residence or domicile for tax purposes.

Retroactive provision.

Application to court for relief.

Stay of enforcement of obligations.
Certain real estate contracts and mortgages.

Other obligations.

of the applicant or any part of such period, subject to payment of the balance of principal and accumulated interest due and unpaid at the date of termination of such period of military service or the date of application, as the case may be, in equal periodic installments during such extended period at such rate of interest as may be prescribed for such obligation, liability, tax, or assessment, if paid when due, and subject to such other terms as may be just.

Relief from fines or penalties.

"(2) When any court has granted a stay as provided in this section no fine or penalty shall accrue during the period the terms and conditions of such stay are complied with by reason of failure to comply with the terms or conditions of the obligation, liability, tax, or assessment in respect of which such stay was granted."

Approved, October 6, 1942.

[CHAPTER 582]

AN ACT

October 9, 1942

[S. 2584]

[Public Law 733]

To permit appointment of White House police, in accordance with the civil-service laws, from sources outside the Metropolitan and United States Park Police forces.

White House police.
Appointment of
members.

42 Stat. 841.

Privileges.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, in addition to appointment from members of the Metropolitan Police force and the United States Park Police force, as provided in section 2 of the Act of September 14, 1922, as amended (U. S. C., title 3, sec. 62 (a)), members of the White House Police force may be appointed, and vacancies in such force filled, in accordance with the provisions of the civil-service laws and the regulations issued pursuant thereto.

Sec. 2. Members appointed pursuant to this Act shall be entitled to the same privileges as to salary, grade, uniforms, equipment, transfer, leave, relief funds, retirement, and refunds as members appointed from the Metropolitan Police force and the United States Park Police force.

Approved, October 9, 1942.

[CHAPTER 583]

AN ACT

October 9, 1942

[H. R. 5719]

[Public Law 734]

To abolish the Guilford Courthouse National Military Park Commission, and for other purposes.

Guilford Court-
house National Mil-
itary Park Commis-
sion, abolishment.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Guilford Courthouse National Military Park Commission, established pursuant to the Act of March 2, 1917 (39 Stat. 996; 16 U. S. C. 430i), is abolished effective at the expiration, on October 13, 1941, of the current appointment of the resident commissioner.

Approved, October 9, 1942.

[CHAPTER 584]

AN ACT

October 9, 1942

[H. R. 6601]

[Public Law 735]

To reorganize the system of land offices and land districts in Alaska.

Alaska.
Reorganization of
land offices.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the office of register of the district land office at Anchorage, Alaska, and the office of ex officio register and ex officio receiver of the district land offices at Nome and at Fairbanks, Alaska, are hereby abolished, effective six months after the date of approval of this Act or at such earlier date as the Secretary of the Interior may find that arrangements necessary to carry out the provisions of section 2 of this Act have been completed.